

Date:

August 11, 2010

To: SIB, 10000 W. 10th St., Suite 200, Overland Park, KS 66211

From: Karen T. Caulfield, Office Manager, M.M. Newman Corporation, 24 Tioga Way, Marblehead, MA 01945

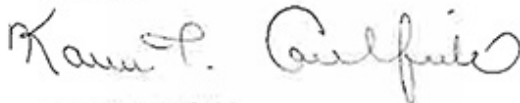
To whom it may concern,

As a manufacturing company, we are often approached by consulting companies that work on a contingency basis. We normally work with them because we feel we have nothing to lose. If they save us money, great, if not, it does not cost us anything. In the past 10 years, we have worked with numerous other firms who were unable to find savings.

When we were approached by SIB, we figured they were another company that would not be able to produce results. We were shocked when their savings report showed a 32% reduction in our telecom costs. In this environment, where every penny counts, the time it took my staff to collect the documents needed for SIB, produced thousands of dollars in profits through reduced costs. I would highly recommend SIB to any company looking to reduce costs.

Sincerely,

Sincerely,



Karen T. Caulfield
Office Manager